

MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York
By: SHARON COHEN LEVIN (SCL-4214)
STANLEY J. OKULA (SO-6775)
Assistant United States Attorney
One St. Andrew's Plaza - 3rd Floor
New York, New York 10007
Tel. (212) 637-1060
(914) 993-1961

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
UNITED STATES OF AMERICA, :

Plaintiff, :

- v - : DECLARATION IN SUPPORT
: OF DEFAULT JUDGMENT
\$1,837,905 IN UNITED STATES : 08 Civ. 2833 (CM)
Currency, :
:
Defendant-in-rem. :
-----x

Sharon Cohen Levin, pursuant to 28 U.S.C. § 1746,
declares under penalty of perjury as follows:

1. I am an Assistant United States Attorney in the
Office of Michael J. Garcia, United States of Attorney for the
Southern District of New York, attorney for plaintiff herein. I
have responsibility for the above-captioned matter, and as such,
I am familiar with the facts and circumstances of this
proceeding. This declaration is submitted in support of
plaintiff's request for a default judgment in the above-captioned
case.

2. On March 24, 2008, the United States commenced a civil action for the forfeiture of the above-referenced defendant-in-rem ("defendant currency") by the filing of a verified complaint. A copy of the verified complaint is attached hereto as Exhibit A and is fully incorporated by reference herein.

3. On March 24, 2008, notice of the verified complaint was sent by certified mail, return receipt requested, to: David C. Scheper, Esq., Overland Borenstein Scheper & Kim LLP, 300 S. Grand Avenue, Ste. 2750, Los Angeles, CA 90071 and Michael C. Miller, Esq., Steptoe & Johnson LLP, 750 Seventh Avenue, New York, NY 10019. These are the only persons known by the Government to have a potential interest in the property. A copy of the notice letters and return receipts are attached hereto as Exhibit B.

4. Notice of the Verified Complaint and in rem warrant against the defendant currency was published in the New York Post once in each of the three successive weeks beginning on April 10, 2008 and proof of such publication was filed with the Clerk of this Court on May 15, 2008. A copy of this proof of publication is attached hereto as Exhibit C.

5. Notice of civil forfeiture was also posted on an official government internet site (www.forfeiture.gov) for at least 30 consecutive days, beginning on March 25, 2008, as

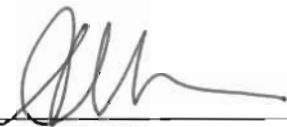
required by Rule G(4)(a)(iv)(C) of the supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions, and proof of such publication was filed with the Clerk of the Court on June 3, 2008. A copy of this proof of publication is attached hereto as Exhibit D.

6. No claims or answers were filed or made in this action, and no parties have appeared to contest the action to date, and requisite time periods have expired.

7. Accordingly, the Government requests that the Court enter the proposed Default Judgment.

8. No previous application for the relief requested herein has been sought.

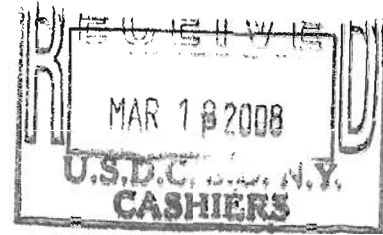
Dated: New York, New York
July 2, 2008



SHARON COHEN LEVIN (SCL-4214)
STANLEY J. OKULA (SO-6775)
Assistant U.S. Attorney
One St. Andrew's Plaza
New York, New York 10007
Tel.: (212) 637-1060
(914) 993-1961

EXHIBIT A

MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York
By: STANLEY J. OKULA (SO-6775)
SHARON COHEN LEVIN (SCL-4214)
Assistant United States Attorneys
One Saint Andrew's Plaza
New York, New York 10007
Tel. (914) 993-1961
(212) 637-1060



JUDGE McMAHON

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA, : VERIFIED COMPLAINT

Plaintiff, : 08 Civ.

- v -

\$1,837,905.61 In U.S. CURRENCY, :

Defendant-in-Rem. :

08 CV 2833

-----X

Plaintiff United States of America, by its attorney, MICHAEL J. GARCIA,
United States Attorney for the Southern District of New York, for its complaint alleges, upon
information and belief, as follows:

I. JURISDICTION AND VENUE

1. This action is brought by the United States of America pursuant to 18 U.S.C. §§ 981(a)(1)(C) and 984, seeking the forfeiture of all right, title and interest in approximately \$1,837,905.61 in United States Currency ("the Defendant in Rem"). Forfeiture

is sought on the grounds that the Defendants in Rem constitute or are derived from proceeds traceable to wire fraud, in violation of 18 U.S.C. § 1343.

2. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1345 and 1355.

3. Venue is proper pursuant to 28 U.S.C. § 1355 because acts and omissions giving rise to the forfeiture occurred in the Southern District of New York.

II. PROBABLE CAUSE FOR FORFEITURE

4. During the period from at least in or about 1993 through at least in or about 2003, Robert Pfaff, a resident of Colorado, participated in a massive fraud scheme with several others, including: Chandler S. Moisen, a resident of Colorado and California; Domenick DeGiorgio, a senior employee at Bayerische Hypo- und Vereinsbank, A.G. (“HVB”), a German-owned bank and financial institution operating in the United States through its New York Branch, located at 150 East 42d Street; certain senior officers of a corporation located on the island of Saipan (the “Saipan Company”), which is part of the Commonwealth of the Northern Mariana Islands (“CNMI”); a citizen and resident of the Philippines; and a citizen and resident of Norway. That scheme had as its objects: (i) to defraud the Internal Revenue Service (“IRS”), an agency of the Treasury Department; (ii) to defraud the taxing authorities of the CNMI; and (iii) to defraud the Saipan Company and to deprive the Saipan Company and its shareholders of the honest services of its officers and employees. The aforementioned scheme was executed in two principal ways: (i) devising,

marketing, and implementing tax shelter transactions, including transactions that involved the Saipan Company as a CNMI corporate taxpayer, and thereafter dividing and disbursing the fee income garnered through those transactions to Pfaff, Moisen, DeGiorgio, certain officers of the Saipan Company, and the other designers and implementers of the tax shelter transactions in a manner that would allow these individuals to hide the fee income from: the IRS; KPMG, which was Pfaff's employer between 1993 and 1997; the CNMI taxing authorities; and the Saipan Company; and (ii) covering up the receipt of the income by attempting to classify the income as part of a lending relationship. During the course of the fraud scheme, numerous interstate and international wire communications were effectuated in order to further the fraud scheme, including transfers of funds from, to, and through the Southern District of New York.

5. One of the means and methods by which the aforementioned scheme to defraud was carried out was through the use of a citizen and resident of the Philippines. More particularly, after causing the Saipan Company to engage in tax shelter transactions and thereafter secretly dividing the profits derived from devising and implementing those transactions (and thereby defrauding the Saipan Company of the honest services of the officers who were sharing in the fees, unbeknownst to the Saipan Company), Pfaff, Moisen, DeGiorgio, certain senior officers of the Saipan Company, and others directed the proceeds of that fraud to bank accounts in Manila. Those off-shore transfers were utilized because off-shore financial transactions and bank accounts would and did make more difficult the

detection and analysis of the disbursement of fees to the co-schemers, including Pfaff, Moisen, DeGiorgio, and certain senior officers of the Saipan Company.

6. In addition to the foregoing, Pfaff attempted to defraud the IRS by creating phony paperwork to disguise the fee income he received from the tax shelter transactions (and which Pfaff hid from his partners at KPMG (when he worked there between 1993 and August 1997) and failed timely to report to the IRS), by attempting to make the income he received appear as “loans.” To further this false and fraudulent depiction, between approximately 2000 and 2003, Pfaff caused in excess of \$1,800,000 to be wire-transferred to a bank account in the Philippines, which was controlled by a co-schemer there; those funds were falsely depicted on loan schedules prepared by Pfaff and others in order to make the funds appear to be loan repayments to the co-schemer in the Philippines. Pfaff later provided false testimony and documents to the IRS — which had commenced a civil audit of Pfaff’s individual income tax returns — to further the false characterization of the income as “loans.” In truth and fact, the monies Pfaff sent to the Philippines represented proceeds from Pfaff’s involvement in the tax shelter fee fraud on the IRS and CNMI tax authorities, and the scheme to defraud the Saipan Company, and were sent to the Philippines co-schemer who controlled the Manila-based account with the understanding that the funds would be returned to Pfaff after the IRS’s scrutiny of Pfaff’s activities was completed. (The Philippines co-schemer controlled the funds sent to him by Pfaff, occasionally moving it among offshore and investment accounts via wire transfers.)

7. Between 1993 and 2000, Pfaff received in excess of \$3,750,000 that he failed timely to report to the IRS. In addition, Pfaff and others caused the Saipan Company to pay millions of dollars of tax shelter fees that Pfaff and the senior officers of the Saipan Company secretly split, unbeknownst to the Saipan Company's board of directors.

III. CLAIM FOR FORFEITURE

8. Plaintiff repeats, realleges, and incorporates by reference herein each and every allegation contained in paragraphs one through eight of this Verified Complaint.

9. Pursuant to 18 U.S.C. § 981(a)(1)(C), "[a]ny property, real or personal, which constitutes or is derived from proceeds traceable to . . . any offense constituting 'specified unlawful activity' (as defined in Section 1956(c)(7) of [title 18]), or a conspiracy to commit such offense," is subject to forfeiture to the United States.

10. "Specified unlawful activity" is defined in 18 U.S.C. § 1956(c)(7), and the term includes any offense listed under 18 U.S.C. § 1961(1). Section 1961(1) lists, among other offenses, violations of 18 U.S.C. § 1343 (relating to wire fraud).

11. Title 18, United States Code, Section 984 provides, in pertinent part, that

(a)(1) In any forfeiture action in rem in which the subject property is cash, monetary instruments in bearer form, funds deposited in an account in a financial institution (as defined in section 20 of this title), or precious metals –

(A) it shall not be necessary for the Government to identify the specific property involved in the offense that is the basis for the forfeiture; and

(B) it shall not be a defense that the property involved in such an offense has been removed and replaced by identical property.

(2) Except as provided in subsection (b), any identical property found in the same place or account as the property involved in the offense that is the basis for the forfeiture shall be subject to forfeiture under this section.

(b) No action pursuant to this section to forfeit property not traceable directly to the offense that is the basis for the forfeiture may be commenced more than 1 year from the date of the offense.

12. The Defendant in Rem is subject to forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) because there is probable cause to believe that they constitute or are derived from proceeds traceable to an offense constituting specified unlawful activity, *to wit*, wire fraud, in violation of 18 U.S.C. § 1343.

13. By reason of the foregoing, the Defendant in Rem became and is subject to forfeiture to the United States of America, pursuant to 18 U.S.C. §§ 981(a)(1)(C) and 984.


WHEREFORE, Plaintiff United States of America prays that process issue to enforce the forfeiture of the Defendant in Rem and that all persons having an interest in the Defendants in Rem be required to appear and show cause why the forfeiture of the Defendant in Rem should not be decreed, that this Court decree forfeiture of the Defendant in Rem to

the United States of America for disposition according to law, and that this Court grant plaintiff such further relief as it may deem just and proper, together with the costs and disbursements of this action.

Dated: New York, New York
March 18, 2008

MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York
Attorney for the Plaintiff
United States of America

By:


STANLEY J. OKULA (SO-6775)
SHARON COHEN LEVIN(SCL-4124)

VERIFICATION

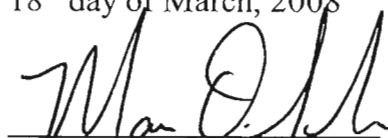
STATE OF NEW YORK)
COUNTY OF NEW YORK)
SOUTHERN DISTRICT OF NEW YORK)

LAURA MERCANDETTI, being duly sworn, deposes and says that she is a Special Agent of the Internal Revenue Service and as such has responsibility for the within action; that she has read the foregoing Verified Complaint and knows the contents thereof, and that the same is true to the best of her own knowledge, information, and belief.

The sources of deponent's information and the ground of her belief are official records and files of the United States and information obtained directly and indirectly by deponent during an investigation of alleged violations of Title 18, United States Code.


LAURA MERCANDETTI
Special Agent
Internal Revenue Service

Sworn to before me this
18th day of March, 2008


NOTARY PUBLIC

MARCO DASILVA
Notary Public, State of New York
No. 01DA6145603
Qualified in Nassau County
My Commission Expires May 8, 2010

EXHIBIT B

U.S. Department of Justice



United States Attorney
Southern District of New York

*The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007*

March 24, 2008

CERTIFIED MAIL-RETURN

RECEIPT REQUESTED

David C. Scheper, Esq.
Overland Borenstein Scheper & Kim LLP
300 S. Grand Avenue
Suite 2750
Los Angeles, CA 90071

Re: United States v. \$1,837,905.61 in U.S. currency
08 Civ. 2833(CM)

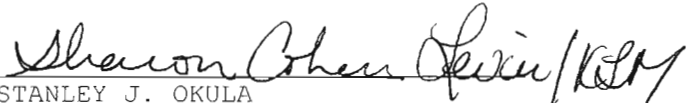
Dear Mr. Scheper:

This letter is to advise you that on March 18, 2008, the United States commenced a civil action in the United States District Court for the Southern District of New York seeking the forfeiture of the above-referenced property pursuant to 18 U.S.C. §§ 981(a)(1)(C) and 984. A copy of the complaint in this action is enclosed.

Should your client wish to contest the forfeiture, you must do so by filing a claim pursuant to Rule G from the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions of the Federal Rules of Civil Procedure with the Clerk of the Court no later than thirty five (35) days of the date of this letter. Thereafter, within twenty (20) days after filing a claim, you must file your answer to the complaint. This procedure must be followed regardless of any petition for the remission or mitigation of forfeiture which you may have pending, and failure to do so could result in the entry of a default judgment against the property.

Very truly yours,

MICHAEL J. GARCIA
United States Attorney

By: 
STANLEY J. OKULA
SHARON COHEN LEVIN
Assistant United States Attorney
Tel. No.: (914) 993-1961
(212) 637-2546
Fax No: (212) 637-0421

Enclosure

U.S. Postal Service™
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 (Domestic Mail Only; No Insurance Coverage Provided)

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OFFICIAL USE

Postage	\$	3/24/08 Compl.
Certified Fee		Nts. Ltr.
Return Receipt Fee (Endorsement Required)		Postmark Here
Restricted Delivery Fee (Endorsement Required)		
Total Post		

Sent To: David C. Scheper, Esq.
 Overland Borenstein Scheper & Kim LLP
 300 S. Grand Avenue
 Suite 2750
 Los Angeles, CA 90071

PS Form 3800, June 2002 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>David C. Scheper, Esq. Overland Borenstein Scheper & Kim LLP 300 S. Grand Avenue Suite 2750 Los Angeles, CA 90071</p> <p>08/01/2008 (CM)</p> <p>2. 7003 2260 0000 4034 0012</p>	<p>A. Received by (Please Print Clearly) B. Date of Delivery</p> <p>C. Signature <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>

U.S. Department of Justice



United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

March 24, 2008

CERTIFIED MAIL-RETURN
RECEIPT REQUESTED
Michael C. Miller, Esq.
Steptoe & Johnson LLP
750 Seventh Avenue
New York, NY 10019

Re: United States v. \$1,837,905.61 in U.S. currency
08 Civ. 2833(CM)

Dear Mr. Miller:

This letter is to advise you that on March 18, 2008, the United States commenced a civil action in the United States District Court for the Southern District of New York seeking the forfeiture of the above-referenced property pursuant to 18 U.S.C. §§ 981(a)(1)(C) and 984. A copy of the complaint in this action is enclosed.

Should your client wish to contest the forfeiture, you must do so by filing a claim pursuant to Rule G from the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions of the Federal Rules of Civil Procedure with the Clerk of the Court no later than thirty five (35) days of the date of this letter. Thereafter, within twenty (20) days after filing a claim, you must file your answer to the complaint. This procedure must be followed regardless of any petition for the remission or mitigation of forfeiture which you may have pending, and failure to do so could result in the entry of a default judgment against the property.

Very truly yours,

MICHAEL J. GARCIA
United States Attorney

By: Sharon Cohen Levin / 1007
STANLEY J. OKULA
SHARON COHEN LEVIN
Assistant United States Attorney
Tel. No.: (914) 993-1961
(212) 637-2546
Fax No: (212) 637-0421

Enclosure

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For delivery information visit our website at www.usps.com

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Postage	\$	3/24/08 <i>Compl. Uts the.</i> Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: **Michael C. Miller, Esq.**
Steptoe & Johnson LLC
 750 Seventh Avenue
 New York, New York 10019

PS Form 3800, June 2002 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Michael C. Miller, Esq.
Steptoe & Johnson LLC
750 Seventh Avenue
New York, New York 10019

2. Article

08 CV-2833 (CM)
 7003 2260 0000 4034 0333

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery

3/25/08

C. Signature

X *Pat Miller*
☐ Agent
☐ Addressee

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes
☐ No

3. Service Type

☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

EXHIBIT C

Department of the Treasury
Federal Law Enforcement Agencies
PROCESS RECEIPT AND RETURN

PLAINTIFF UNITED STATES OF AMERICA		COURT CASE NUMBER 08 CV. 2833 (CM)	
DEFENDANT \$1,837,905.61 in U.S. currency		TYPE OF PROCESS Notice of Publication	
SERVE AT	IRS - Chantel Dixon 59-17 Junction Blvd., 5th Fl., Corona, NY 11368		
Send NOTICE OF SERVICE copy to Requester: U.S. ATTORNEY'S OFFICE- SDNY ONE SAINT ANDREWS PLAZA NEW YORK, NEW YORK 10007 ATTN: Karyn Leon-Matovick/FSA Paralegal		Number Of Process To Be Served In This Case.	
		Number Of Parties To Be Served In This Case.	
		Check Box If Service Is On USA	
SPECIAL INSTRUCTIONS or OTHER INFORMATION TO ASSIST IN EXPEDITING SERVICE Please publish the attached notice once a week for three consecutive weeks. USAO# 2008V00570 <i>AFLok # 13070099-01</i> Cats# 08-IRS-000228 <i>13070099-02</i> Please return to FSA Paralegal Karyn Leon-Matovick, 212-637-2495			
Signature of Attorney or other Originator requesting service on behalf of AUSA Sharon Cohen Levin <i>Sharon Cohen Levin</i>		[X] Plaintiff [] Defendant	Telephone No. 212-637-1060
SIGNATURE OF PERSON ACCEPTING PROCESS: <i>[Signature]</i>		Date March 20, 2008	
SPACE BELOW FOR USE OF TREASURY LAW ENFORCEMENT AGENCY			
I acknowledge receipt for the Total # of Process Indicated. <i>1</i>	District of Origin No. <i>13</i>	District to Serve No. <i>13</i>	SIGNATURE OF AUTHORIZED TREASURY AGENCY OFFICER: <i>[Signature]</i>
Date <i>5/8/08</i>			
I hereby Certify and Return That I [] PERSONALLY SERVED, [X] HAVE LEGAL EVIDENCE OF SERVICE, [] HAVE EXECUTED AS SHOWN IN "REMARKS", the Process Described on the Individual, Company, Corporation, Etc., At The Address Shown Above or at the Address Inserted Below.			
[] I HEREBY CERTIFY AND RETURN THAT I AM UNABLE TO LOCATE THE INDIVIDUAL, COMPANY, CORPORATION, ETC. NAMED ABOVE.			
NAME & TITLE of Individual Served If not shown above: J. Pollard Forfeiture Specialist		[] A Person of suitable age and discretion then residing in the defendant's usual place of abode.	
ADDRESS: (Complete only if different than shown above.)		Date of Service	Time of Service [] AM [] PM
		Signature, Title and Treasury Agency	
REMARKS: <i>See attached affidavit of Publisher of legal Ad.</i>			

TD F 90-22.48 (6/96)

Make (5) copies after form is signed. SEND ORIGINAL + 4 COPIES to TREASURY AGENCY. Retain Copy #5 for your file.

RETURNED COPY

State of New York
COUNTY OF NEW YORK

SS:

629851

INGRID CHRISTIAN

being duly sworn,
says that he/she is the principal Clerk of the Publisher of the

New York Post

a daily newspaper of general circulation printed and published in the English language, in the County of New York, State of New York; that advertisement hereto annexed has been regularly published in the said "NEW YORK POST" once,

on the 10 day of April, 2008

on the 17 day of April, 2008

on the 24 day of April, 2008

USA-336-100-NOTICE OF CIVIL
FORFEITURE PROCEEDINGS
Rev. 11/04
UNITED STATES DISTRICT COURT:
SOUTHERN DISTRICT OF
NEW YORK

On March 17, 2008, the United States of America commenced a civil action demanding forfeiture thereof pursuant to 18 U.S.C. § 5 981 (a) (1) (C) and 984 for \$1,837,905.61 in U.S. Currency. Notice is hereby given that all persons claiming the same or knowing or having anything to say why the same should not be forfeited pursuant to the prayer of said complaint, must file their claim in accordance with Rule G from the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions with the Clerk of the Court, in Room 120, United States Court House, 500 Pearl Street, New York, New York, by May 23, 2008 which is 30 days after the last publication of this action or within such additional time as may be allowed by the Court, and must serve their answers within 20 days after the filing of their claims, or default and forfeiture will be ordered. Any person with an interest in the property may also wish to file a petition for remission or mitigation of the forfeiture, as provided for in Title 28, Code of Federal Regulations, and failure to file such a petition may affect any rights that a person claiming an interest in the property may have with respect to this property.

Dated: New York, New York
April, 2008
MICHAEL J. GARCIA
United States Attorney
Secretary of the Treasury

BYRON STEVENS
Notary Public, State of New York
No. 01ST6117803
Qualified in New York County
Commission Expires November 1, 2008

Sworn to before me this 24 day of April, 2008

Notary Public

Service of Process:

1:08-cv-02833-CM United States of America v. \$1,837,905.61 In U.S.

Currency

ECF

U.S. District Court

United States District Court for the Southern District of New York

Notice of Electronic Filing

The following transaction was entered by Levin, Sharon on 5/15/2008 at 11:46 AM EDT and filed on 5/15/2008

Case Name: United States of America v. \$1,837,905.61 In U.S.
Currency

Case Number: 1:08-cv-2833

Filer: United States of America

**Document
Number:** 3

Docket Text:

SERVICE BY PUBLICATION. A Notice of Publication was published in the New York Post on April 10, 17, 24, 2008. Document filed by United States of America. (Levin, Sharon)

1:08-cv-2833 Notice has been electronically mailed to:

Stanley John Okula , Jr stan.okula@usdoj.gov,
USANYS.ECF@USDOJ.GOV

1:08-cv-2833 Notice has been delivered by other means to:

Sharon Cohen Levin

United States Attorney
One St. Andrew's Plaza
New York, NY 10007

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:n/a

Electronic document Stamp:

[STAMP dcecfStamp_ID=1008691343 [Date=5/15/2008]

[FileNumber=4588096-0

]

[390f3f2a4af77377fbecc956b6bd0cd12e6a1281193a1d68ff5f2c1e845d67555b
2a1924b630f93dd0020ef678e51d1ff16c71dd516f3bc19f90c0c1194fe1a]]

EXHIBIT D

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

US v. 1,837,905.61 in United States Currency

Defendant.

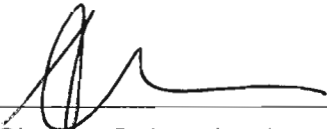
08 CV. 2833(CM)
(KMW)

DECLARATION OF PUBLICATION

Notice of Civil Forfeiture was posted on an official government internet site (www.forfeiture.gov) for at least 30 consecutive days, beginning on March 25, 2008, as required by Rule G(4)(a)(iv)(C) of the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions, as evidenced by Attachment 1.

Notice was also published in a newspaper of general circulation on April 10, 2008, April 17, 2008, and April 24, 2008, pursuant to Rule G(4)(a) of the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions. Said published notice advised all third parties of their right to file a claim with the court no later than thirty (30) days after final publication, and an answer within twenty (20) days after filing the claim, as evidenced by Attachment 2.

I declare under penalty of perjury that the foregoing is true and correct. Executed on June 3, 2008.



Sharon Cohen-Levin
Asst. United States Attorney

Attachment 1

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK
COURT CASE NUMBER: 08 CV. 2833(KMW)
CM; NOTICE OF FORFEITURE ACTION

Pursuant to 18 USC 981 and 18 USC 984, the United States filed a verified Complaint for Forfeiture against the following property:

The sum of \$1,837,905.61 in United States Currency (08-IRS-000228), which was seized from Union Bank of The Phillipines on March 18, 2008 at 150 East 42nd Street, located in New York, NY

Any person claiming a legal interest in the Defendant Property must file a verified Claim with the court within 60 days from the first day of publication (March 25, 2008) of this Notice on this official government internet web site and an Answer within 20 days thereafter. Title 18, United States Code, Section 983(h)(1) permits a court to impose a civil fine on anyone asserting an interest in property which the court determines was frivolous.

The verified Claim and Answer must be filed with the Clerk of the Court, United States District Court, 500 Pearl Street, Room 120, New York, NY 10007, and copies of each served upon Assistant United States Attorney Sharon Cohen-Levin, One St. Andrew's Plaza, New York, NY 10007, or default and forfeiture will be ordered. See, 18 U.S.C. § 983(a)(4)(A) and Rule G(5) of the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions.

Advertisement Certification Report

The Notice of Publication was available on the www.forfeiture.gov web site for at least 18 hours per day between March 25, 2008 and April 23, 2008. Below is a summary report that identifies the uptime for each day within the 30-day period and reports the results of the web monitoring system's daily check that verifies that the advertisement was available each day.

US v. 1,837,905.61 in United States Currency

Court Case No: 08 CV. 2833(KMW) (CM)

For Asset ID(s): 08-IRS-000228 The sum of \$1,837,905.61 in United States Currency

Consecutive Calendar Day Count	Date Advertisement Appeared on the Web Site	Total Hours Web Site was Available during Calendar Day	Verification that Advertisement existed on Web Site
1	03/25/2008	22.9	Verified
2	03/26/2008	22.8	Verified
3	03/27/2008	22.6	Verified
4	03/28/2008	22.8	Verified
5	03/29/2008	23.5	Verified
6	03/30/2008	23.5	Verified
7	03/31/2008	23.5	Verified
8	04/01/2008	23.6	Verified
9	04/02/2008	23.6	Verified
10	04/03/2008	23.5	Verified
11	04/04/2008	23.4	Verified
12	04/05/2008	22.9	Verified
13	04/06/2008	23.3	Verified
14	04/07/2008	23.4	Verified
15	04/08/2008	23.6	Verified
16	04/09/2008	23.3	Verified
17	04/10/2008	23.4	Verified
18	04/11/2008	23.3	Verified
19	04/12/2008	23.5	Verified
20	04/13/2008	23.5	Verified
21	04/14/2008	23.3	Verified
22	04/15/2008	23.5	Verified
23	04/16/2008	22.9	Verified
24	04/17/2008	23.6	Verified
25	04/18/2008	23.5	Verified
26	04/19/2008	22.3	Verified
27	04/20/2008	23.3	Verified
28	04/21/2008	23.5	Verified
29	04/22/2008	22.8	Verified
30	04/23/2008	23.2	Verified

Additional log information is available and kept in the archives for 15 years after the asset has been disposed. For more information, please contact Sharon Cohen-Levin in the Southern District of New York at 212-637-1060.

Service of Process:

1:08-cv-02833-CM United States of America v. \$1,837,905.61 In U.S.

Currency

ECF

U.S. District Court

United States District Court for the Southern District of New York

Notice of Electronic Filing

The following transaction was entered by Levin, Sharon on 6/3/2008 at 3:26 PM EDT and filed on 6/3/2008

Case Name: United States of America v. \$1,837,905.61 In U.S.

Currency

Case Number: 1:08-cv-2833

Filer: United States of America

**Document
Number:** 5

Docket Text:

SERVICE BY PUBLICATION. A Notice of Civil Forfeiture was published in the www.forfeiture.gov on March 25 through April 23, 2008. Document filed by United States of America. (Levin, Sharon)

1:08-cv-2833 Notice has been electronically mailed to:

Stanley John Okula , Jr stan.okula@usdoj.gov,
USANYS.ECF@USDOJ.GOV

1:08-cv-2833 Notice has been delivered by other means to:

Sharon Cohen Levin

United States Attorney
One St. Andrew's Plaza
New York, NY 10007

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:n/a

Electronic document Stamp:

[STAMP dcecfStamp_ID=1008691343 [Date=6/3/2008] [FileNumber=465366
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